

Form <b>F-66 (IA-2)</b> (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16206100800000</div> <div>City Clerk</div> <div>124 W. Court Ave.</div> <div>Winterset, IA 50273</div>		
CITY OF <u>WINTERSET</u> , IOWA				
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,227,982		2,227,982	2,203,650
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,227,982		2,227,982	2,203,650
Delinquent property taxes	0		0	
TIF revenues	1,055,065		1,055,065	1,023,844
Other city taxes	365,395	0	365,395	394,176
Licenses and permits	40,441	0	40,441	33,275
Use of money and property	17,692	8,468	26,160	37,878
Intergovernmental	971,023	71,078	1,042,101	1,118,544
Charges for fees and service	223,114	8,817,069	9,040,183	8,003,600
Special assessments	136,755	0	136,755	130,000
Miscellaneous	127,686	0	127,686	1,323,333
Other financing sources	2,007,548	900,400	2,907,948	2,895,944
Total revenues and other sources	7,172,701	9,797,015	16,969,716	17,164,244
Expenditures and Other Financing Uses				
Public safety	885,614	0	885,614	906,822
Public works	603,432	0	603,432	597,319
Health and social services	4,500	0	4,500	9,169
Culture and recreation	1,057,969	0	1,057,969	1,105,418
Community and economic development	391,483	0	391,483	387,570
General government	405,879	0	405,879	412,335
Debt service	5,532,261	0	5,532,261	5,533,438
Capital projects	1,043,195	0	1,043,195	1,225,400
Total governmental activities expenditures	9,924,333	0	9,924,333	10,177,471
Business type activities	0	9,192,638	9,192,638	11,459,533
Total ALL expenditures	9,924,333	9,192,638	19,116,971	21,637,004
Other financing uses, including transfers out	1,300,729	396,819	1,697,548	1,685,944
Total ALL expenditures/And other financing uses	11,225,062	9,589,457	20,814,519	23,322,948
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-4,052,361	207,558	-3,844,803	-6,158,704
Beginning fund balance July 1, 2012	7,111,699	4,050,549	11,162,248	11,162,248
Ending fund balance June 30, 2013	3,059,338	4,258,107	7,317,445	5,003,544
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 10,025,000	Other long-term debt	\$ 375,000	
Revenue debt	\$ 5,445,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 13,311,614	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		09/11/2013		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Mark Nitchals		515	462-1422	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WINTERSET			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,315,030	557,359		355,593			2,227,982			2,227,982	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,315,030	557,359		355,593	0	0	2,227,982		T01	2,227,982	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,315,030	557,359		355,593	0	0	2,227,982			2,227,982	6
7	TIF revenues			1,055,065				1,055,065		T01	1,055,065	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,708						5,708		T15	5,708	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	26,729						26,729		T19	26,729	13
14	Other local option taxes		332,958					332,958		T09	332,958	14
15	TOTAL OTHER CITY TAXES	32,437	332,958	0	0	0	0	365,395	0		365,395	15
16	Section B - LICENSES AND PERMITS	40,441						40,441		T29	40,441	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,678	147		13,467			15,292	8,468	U20	23,760	18
19	Rents and royalties					2,400		2,400		U40	2,400	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	1,678	147	0	13,467	2,400	0	17,692	8,468		26,160	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development					104,052		104,052		B50	104,052	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	FEMA					6,000		6,000			6,000	32
33	Total Federal grants and reimbursements	0	0	0	0	110,052	0	110,052	0		110,052	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		497,025					497,025		C46	497,025	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	11,924						11,924		C89	11,924	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0	71,078	C89	71,078	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Homeland Security					800		800		C89	800	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	11,924	497,025	0	0	800	0	509,749	71,078		580,827	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	48,580						48,580			48,580	63
64	Library service	397						397		D89	397	64
65	Township contributions	87,745						87,745		D89	87,745	65
66	Fire/EMT service							0		D89	0	66
67	Payment from Winterset Municipal Utilities	204,000						204,000		D89	204,000	67
68	Community Foundation grants					10,500		10,500			10,500	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	340,722	0	0	0	10,500	0	351,222	0		351,222	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	352,646	497,025	0	0	121,352	0	971,023	71,078		1,042,101	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	2,042,884	A91	2,042,884	73
74	Sewer							0	1,149,012	A8Ø	1,149,012	74
75	Electric							0	5,362,394	A92	5,362,394	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	262,779	A81	262,779	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,107						2,107		A89	2,107	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges	2,375						2,375		A44	2,375	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	13,099						13,099		A89	13,099	99
100	Park, recreation, and cultural charges	204,403						204,403		A61	204,403	100
101	Animal control charges	1,130						1,130		A89	1,130	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	223,114	0	0	0	0	0	223,114	8,817,069		9,040,183	104
105												105
106	Section F - SPECIAL ASSESSMENTS				135,755	1,000		136,755		U01	136,755	106
107	Section G - MISCELLANEOUS											107
108	Contributions		8,744					8,744		U99	8,744	108
109	Deposits and sales/fuel tax refunds	13,657						13,657		U99	13,657	109
110	Sale of property and merchandise	19,642						19,642		U11	19,642	110
111	Fines	27,492						27,492		U30	27,492	111
112	Internal service charges	43,646						43,646		NR	43,646	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115	Misc. refunds	2,618	304		11,583			14,505			14,505	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	107,055	9,048	0	11,583	0	0	127,686	0		127,686	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WINTERSET					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,072,401	1,396,537	1,055,065	516,398	124,752	0	5,165,153	8,896,615		14,061,768	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					310,000		310,000	900,400	NR	1,210,400	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>		16,053		797,567	114,629		928,249			928,249	127
128	<i>Internal TIF loans and transfers in</i>		76,455		692,844			769,299			769,299	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	92,508	0	1,490,411	424,629	0	2,007,548	900,400		2,907,948	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,072,401	1,489,045	1,055,065	2,006,809	549,381	0	7,172,701	9,797,015		16,969,716	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	236,544	564,045	6,278	5,690,985	613,847		7,111,699	4,050,549		11,162,248	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	2,308,945	2,053,090	1,061,343	7,697,794	1,163,228	0	14,284,400	13,847,564		28,131,964	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	508,431	206,639					715,070		E62	715,070	2
3	Purchase of land and equipment	36,396						36,396		G62	36,396	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	28,233						28,233		E89	28,233	8
9	Purchase of land and equipment	7,117						7,117		G89	7,117	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	47,115	1,066					48,181		E24	48,181	13
14	Purchase of land and equipment	14,043						14,043		G24	14,043	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	32,745						32,745		E66	32,745	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,829						3,829		E32	3,829	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	677,909	207,705	0	0	0	0	885,614			885,614	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		516,800					516,800		E44	516,800	42
43	Purchase of land and equipment		9,110					9,110		G44	9,110	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		29,343					29,343		E44	29,343	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		10,635					10,635		E81	10,635	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	37,544						37,544		E01	37,544	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	37,544	565,888	0	0	0	0	603,432			603,432	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,500						4,500		E79	4,500	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	4,500	0	0	0	0	0	4,500			4,500	103
104												104
105												105
106												106
107												107
108												108
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120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WINTERSET					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	363,537	96,973					460,510		E52	460,510	122
123	Purchase of land and equipment	5,018						5,018		G52	5,018	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	465,902	68,211					534,113		E61	534,113	127
128	Purchase of land and equipment	13,726						13,726		G61	13,726	128
129	Construction		4,602					4,602		F61	4,602	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	40,000						40,000		E03	40,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	888,183	169,786	0	0	0	0	1,057,969			1,057,969	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	61,244						61,244		E89	61,244	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		53,382					53,382		E50	53,382	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	890						890		E29	890	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			275,967				275,967		E89	275,967	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	62,134	53,382	275,967	0	0	0	391,483			391,483	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	8,160						8,160		E29	8,160	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	215,800	52,466					268,266		E23	268,266	162
163	Purchase of land and equipment	6,450						6,450		G23	6,450	163
164	Elections — Current operation	534						534		E89	534	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,102						11,102		E25	11,102	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	111,367						111,367		E89	111,367	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	353,413	52,466	0	0	0	0	405,879			405,879	176
177	<b>Section G — DEBT SERVICE</b>				5,532,261			5,532,261			5,532,261	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	5,532,261	0	0	5,532,261			5,532,261	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Paving, sidewalk, storm sewer, library, fire					841,114		841,114			841,114	184
185	Parks					83,029		83,029			83,029	185
186	Housing rehab					119,052		119,052			119,052	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	1,043,195	0	1,043,195			1,043,195	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	1,043,195	0	1,043,195			1,043,195	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,023,683	1,049,227	275,967	5,532,261	1,043,195	0	9,924,333			9,924,333	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WINTERSET			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,186,370	E91	1,186,370	198
199	Purchase of land and equipment									G91	0	199
200	Construction							182,781	F91	F91	182,781	200
201	Sewer and sewage disposal — Current operation							496,477	E80	E80	496,477	201
202	Purchase of land and equipment							6,156	G80	G80	6,156	202
203	Construction							1,148,206	F80	F80	1,148,206	203
204	Electric — Current operation							4,505,934	E92	E92	4,505,934	204
205	Purchase of land and equipment									G92	0	205
206	Construction							244,097	F92	F92	244,097	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							259,807	E81	E81	259,807	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WINTERSET					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,162,810		1,162,810	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								9,192,638		9,192,638	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,023,683	1,049,227	275,967	5,532,261	1,043,195	0	9,924,333	9,192,638		19,116,971	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	40,142	458,753		8,782	23,753		531,430	396,819		928,249	255
256	Internal TIF loans/repayments and transfers out			769,299				769,299			769,299	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	40,142	458,753	769,299	8,782	23,753	0	1,300,729	396,819		1,697,548	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,063,825	1,507,980	1,045,266	5,541,043	1,066,948	0	11,225,062	9,589,457		20,814,519	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	Nondisposable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								4,258,107		4,258,107	269
270	<b>Total ending fund balance June 30, 2013</b>	245,120	545,110	16,077	2,156,751	96,280	0	3,059,338	4,258,107		7,317,445	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,308,945	2,053,090	1,061,343	7,697,794	1,163,228	0	14,284,400	13,847,564		28,131,964	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WINTERSET

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,218,449	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,075,000	29U \$	39U \$ 440,000	49U \$	49U \$	49U \$ 1,635,000	49U \$	I91 \$ 105,342
2. Sewer utility	19U 544,000	29U 1,200,000	39U 69,000	49U	49U	49U 1,675,000	49U	I89 59,885
3. Electric utility	19U 2,365,000	29U	39U 230,000	49U	49U	49U 2,135,000		I92 79,125
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 11,055,000	29U 310,000	39U 1,475,000	49U 9,890,000	49U	49U	49U	I89 302,480
11. Special Assessment	19U 510,000	29U	39U 135,000	49U	49U	49U	49U 375,000	I89 24,015
12. LOST	19U 200,000	29U	39U 65,000	49U 135,000	49U	49U	49U	I89 6,281
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	16,749,000	1,510,000	2,414,000	10,025,000	0	5,445,000	375,000	577,128

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	266,232,273	x .05 = \$	13,311,614

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	3,044,994	\$	84,607		

REMARKS	V98